



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 24 जनवरी, 1987/4 माघ, 1908

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 16 जनवरी, 1987

संख्या ई० एक्स० एन०-एफ०(15)-9/86.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश मनोरंजन शुल्क अधिनियम, 1968 (1968 का 12) की धारा 3 की उपधारा (2) के साथ पठित धारा 23 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राजपत्र, हिमाचल प्रदेश (असाधारण) तारीख 9-12-1969 में अधिसूचना संख्या 14-46/68-इ०एण्ड०टी०, तारीख 25-3-1969 द्वारा प्रकाशित हिमाचल प्रदेश एंटरटेनमेंट ड्यूटी रूलज, 1968 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात्:—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh Entertainments Duty (Amendment) Rules, 1987.

(2) These shall come into force w.e.f. 1st February, 1987.

2. *Amendment of rule 16-A.*—For the existing rule 16-A of the Himachal Pradesh Entertainments Duty Rules, 1968, the following shall be substituted, namely:—

“16-A. Charging of duty on video exhibition of films/pictures.—

(1) The entertainment duty on video exhibition shall be charged in lump sum and not on the basis of tickets.

(2) The proprietor exhibiting video shows shall make an application to the Entertainment Tax Officer of the District concerned intimating the name of the proprietor and location of the licensed premises.

(3) The proprietor of the video shall furnish security at the following rates:—

- | | |
|---|-----------|
| (i) where monthly tax payable is more than Rs. 2,000/- | Rs. 5,000 |
| (ii) where monthly tax payable is Rs. 2000/- | Rs. 3,000 |
| (iii) where monthly tax payable is Rs. 1,500/- or less than Rs. 2,000/- | Rs. 2,000 |
| (iv) where monthly tax payable is Rs. 1,000/- or less than 1,500/- | Rs. 1,500 |

(4) The entertainment duty per licensed premises shall be payable monthly in advance by the proprietor at the following slab of rates:—

Licensed premises located - in city/town/village, having population of	videos with seating capacity upto 40 seats	For every additional ten seats or part thereof
1. more than 15,000	Rs. 2,000/- per month	Rs. 300/- per month
2. between 10,000 to 15,000.	Rs. 1,500/- per month	Rs. 200/- per month
3. below 10,000	Rs. 1,000/- per month	Rs. 150/- per month:

Provided that if due to certain mechanical defects in the video apparatus or other reasonable grounds, the proprietor is not in a position to give video exhibition in a particular month for the complete calendar month, he shall give at least a seven days clear notice in writing of such intention to the Entertainment Tax Officer who after satisfying himself regarding the genuineness of the notice, may recommend the exemption of Entertainment Duty for that calendar month and the Commissioner on his recommendation may exempt such video from payment of lump sum duty for such month.

(5) The proprietor will furnish the Treasury receipt to Entertainment Tax Officer in token of the payment of tax before the start of the month in advance.

आदेश द्वारा,
एस० एस० सिद्धु,
सचिव ।

[Authoritative English text of Government notification No. EXN. "F. (15)-9/86, dated the 16th January, 1987 is hereby published in the Rajpatra, Himachal Pradesh (Extraordinary) as required under Article 348 (3) of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171002, the 16th January, 1987

No. EXN. F (15)-9/86.—In exercise of the powers conferred by section 23 read with sub-section (2) of section 3 of the Himachal Pradesh Entertainments Duty Act, 1968, the Governor

of Himachal Pradesh is pleased to make the following rules, further to amend the Himachal Pradesh Entertainments Duty Rules, 1968, published on 9th December, 1969 in the Rajpatra (Extraordinary), Himachal Pradesh vide Government notification No. 14-46/68 E&T, dated 9-12-1969, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh Entertainments Duty (Amendment) Rules, 1987.

(2) These shall come into force w. e. f. 1st February, 1987.

2. *Amendment of rule 16-A.*—For the existing rule 16-A of the Himachal Pradesh Entertainments Duty Rules, 1968, the following shall be substituted, namely:—

“16-A. Charging of duty on video exhibition of films/pictures.—

(1) The entertainment duty on video exhibition shall be charged in lump sum and not on the basis of tickets.

(2) The proprietor exhibiting video shows shall make an application to the Entertainment Tax Officer of the District concerned intimating the name of the proprietor and location of the licensed premises.

(3) The proprietor of the video shall furnish the security at the following rates:—

- | | |
|---|-------------|
| (i) where monthly tax payable is more than Rs. 2,000/- | Rs. 5,000/- |
| (ii) where monthly tax payable is Rs. 2,000/- | Rs. 3,000/- |
| (iii) where monthly tax payable is Rs. 1,500/- or less than Rs. 2,000/- | Rs. 2,000/- |
| (iv) where monthly tax payable is Rs. 1,000/- or less than Rs. 1,500/- | Rs. 1,500/- |

(4) The entertainment duty per licensed premises shall be payable monthly in advance by the proprietor at the following slab of rates:—

Licensed premises located in city/town/village, having population of	Videos with seating capacity upto 40 seats	For every additional ten seats or part thereof
1. more than 15,000	Rs. 2,000/- per month.	Rs. 300/- per month
2. between 10,000 to 15,000.	Rs. 1,500/- per month.	Rs. 200/- per month
3. below 10,000	Rs. 1,000/- per month.	Rs. 150/- per month:

Provided that if due to certain mechanical defects in the video apparatus or other reasonable grounds, the proprietor is not in a position to give video exhibition in a particular month for the complete calendar month, he shall give at least a seven days clear notice in writing of such intention to the Entertainment Tax Officer who after satisfying himself regarding the genuineness of the notice, may recommend the exemption of Entertainment Duty for that calendar month and the Commissioner on his recommendation may exempt such video from payment of lump sum duty for such month.

(5) The proprietor will furnish the Treasury receipt to Entertainment Tax Officer in token of the payment of tax before the start of the month, in advance.

S. S. SIDHU,
Secretary.